

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application and reflects the amendment of claims 1, 11, 16 and 26; the cancellation of claims 30 and 31; and the addition of new claims 32-35.

**Listing of Claims:**

1. (Currently Amended) An interlocking unit, comprising a panel comprising one or more tongues and one or more grooves being provided with mechanically integrating locking means, the interlocking unit is provided with coupling parts at least along the edges of two opposite sides of the panel forming an interlocking unit, wherein on at least a part of the one or more tongues or on at least a part of the one or more grooves, or on at least a part of both, is provided a polymer film having a  $T_g$  glass transition temperature of higher than about  $-15^{\circ}\text{C}$  and a moisture content of less than about 6 weight % based on the solids content of the polymer film.
2. (Previously Presented) An interlocking unit according to claim 1, wherein at least one of the one or more polymer films has a  $T_g$  glass transition temperature of from about  $-10$  to about  $65^{\circ}\text{C}$ .
3. (Previously Presented) An interlocking unit according to claim 1, at least one of the one or more polymer films has a  $T_g$  glass transition temperature of from about  $0$  to about  $40^{\circ}\text{C}$ .
4. (Previously Presented) An interlocking unit according to claim 1, wherein the polymer films have a moisture content of less than 2 weight % based on the solids content of the polymer film.
5. (Previously Presented) An interlocking unit according to claim 1, wherein at least one of the one or more polymer films has a pendulum hardness of from about 10 to about 160 pendulums.
6. (Previously Presented) An interlocking unit according to claim 1, wherein at least one of the one or more polymer films has a pendulum hardness of from about 20 to about 120 pendulums.
7. (Original) An interlocking unit according to claim 1, wherein at least one of the one or more polymer films is formed from one or more polymer dispersions or

one or more polymer solutions comprising at least one polymer prepared from one or more ethylenically unsaturated monomers.

8. (Original) An interlocking unit according to claim 7, wherein at least one of the one or more polymer films is formed from one or more polymer dispersions or one or more polymer solutions comprising polyvinyl acetate.

9. (Original) An interlocking unit according to claim 7, wherein the one or more polymer dispersions or the one or more polymer solutions comprise at least one plasticiser.

10. (Original) An interlocking unit according to claim 7, wherein the one or more polymer dispersions or the one or more polymer solutions comprise polyvinyl alcohol.

11. (Original) An interlocking unit according to claim 7, wherein the one or more polymer dispersions or the one or more polymer solutions comprise one or more surfactants.

12. (Original) An interlocking unit according to claim 7, wherein the one or more polymer dispersions or the one or more polymer solutions further comprise an etherified amino resin.

13. (Original) An interlocking unit according to claim 7, wherein in at least one first polymer film is formed from one or more dispersions or from one or more polymer solutions having an amount of plasticiser within the range of from about 0 to about 10 weight % based on the dry solids of the dispersion, and at least one second polymer film is formed from one or more dispersions having an amount of plasticiser of less than about 15 weight % based on the dry solids of the dispersion.

14. (Original) An interlocking unit according to claim 1, wherein the one or more tongues and the one or more grooves are made of wood-based material.

15. (Currently Amended) An interlocking unit, comprising a panel comprising one or more tongues and one or more grooves being provided with mechanically integrating locking means, the interlocking unit is provided with coupling parts at least along the edges of two opposite sides of the panel forming an interlocking unit, wherein on at least a part of the one or more tongues or on at least a part of the one or more grooves, or on at least a part of both, is provided a polymer film having a  $T_g$  glass transition temperature of from about -10 to about 65°C and a moisture content

of less than about 6 weight % based on the solids content of the polymer film, and wherein at least one of the one or more polymer films is formed from one or more polymer dispersions or one or more polymer solutions comprising polyvinyl acetate and at least one plasticiser in an amount of less than about 15 weight % based on the content of dry solids in the dispersion.

16. (Original) A floor covering comprising two or more interlocking units according to claim 1 or 7.

17. (Original) A wall covering comprising two or more interlocking units according to claim 1 or 7.

18. (Currently Amended) Method for producing an interlocking unit comprising the steps of:

(i) providing an interlocking unit comprising one or more tongues and one or more grooves along opposite sides of a locking unit and at least one groove with mechanically integrated locking means,

(ii) applying to at least a part of said one or more tongues or at least a part of said one or more grooves, or both, one or more polymer dispersions or one or more polymer solutions; and,

(iii) forming at least one polymer film on at least a part of said one or more tongues or at least a part of said one or more grooves, or both, wherein said formed polymer film has a  $T_g$  glass transition temperature higher than about  $-15^{\circ}\text{C}$  and a moisture content of less than about 6 weight % based on the solids content of the polymer film.

19. (Previously Amended) Method according to claim 18, wherein at least one of the one or more polymer films has a  $T_g$  glass transition temperature of from about  $-10$  to about  $65^{\circ}\text{C}$ .

20. (Original) Method according to claim 18, wherein the one or more polymer dispersions or the one or more polymer solutions comprise at least one polymer prepared from one or more ethylenically unsaturated monomers, and at least one plasticiser.

21. (Previously Presented) A floor covering comprising two or more interlocking units according to claim 7.

22. (Previously Presented) A wall covering comprising two or more interlocking units according to claim 7.